



# NORFOLK

*Office of the City Attorney*

BERNARD A. PISHKO  
City Attorney  
WAYNE RINGER  
MARY L. NEXSEN  
NATHANIEL BEAMAN IV  
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ZACHARY A. SIMMONS  
MICHELLE G. FOY

June 10, 2014

To the Honorable Council  
City of Norfolk, Virginia

**R-18**

Re: Tax Overpayment  
Seven Hills, Inc.

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to refund to Seven Hills, Inc., \$5,012.56 based upon the overpayment of Business Personal Property Taxes for the years 2011 and 2012, resulting in a refund due of \$5,012.56, plus interest.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "B. Pishko".

Bernard A. Pishko  
City Attorney

Recommendation: Adopt Ordinance

5/1/14mr

Form and Correctness Approved: *RA*

By *Michelle L. J.*  
Office of the City Attorney

Contents Approved:

By *Cal*  
DEPT.

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 5,012.56

*Chris M. Kelly*  
Director of Finance

1000-105-020-4022

Account  
5/19/14  
Date

NORFOLK, VIRGINIA

*BCM*

## ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO SEVEN HILLS, INC. BASED UPON THE OVERPAYMENT OF BUSINESS PERSONAL PROPERTY TAXES FOR THE YEARS OF 2011 AND 2012.

- - -

WHEREAS the Commissioner of the Revenue has determined that business personal property taxes were erroneously overpaid by Seven Hills, Inc. for tax years 2011 and 2012, and has corrected this assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid based on the corrected assessment in the amount of \$5,012.56, plus interest;

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$5,012.56 is hereby appropriated for a refund to Seven Hills, Inc. for tax years 2011 and 2012;

Section 2:- That the Treasurer of the City of Norfolk is hereby directed to refund to Seven Hills, Inc. in the amount specified above as soon as

practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue  
Certification and Request for the Refund  
Of Previously Paid Tax to:**

**Seven Hills, Inc.**

**Account # 115538/045708**

**April 14, 2014**

**Overview:**

Seven Hill Inc. had two locations on the Norfolk Naval Base. The Naval Exchange location was discontinued when the Exchange closed for renovations 2010. Seven Hills was statutorily assessed business personal taxes for the years 2011 and 2012. Seven Hills paid the statutory tax assessments despite removing its equipment from Norfolk in 2010. The Commissioner of the Revenue's office has confirmed the taxpayer is not located in the Navy Exchange.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

**Fiscal Impact:**

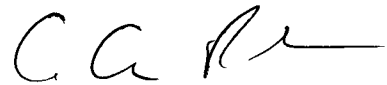
This refund reduces **Business Personal Property** revenue by **\$5,012.56** for the 2014 fiscal year.


**Conclusion:**

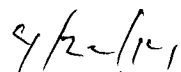
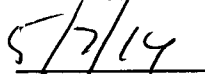
It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the **Business Personal Property** overpayment of **\$5,012.56**.

**Certification**

I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of **\$5,012.56** as specified by **Virginia Code §58.1-3981** due to the overpayment of **Business Personal Property Taxes**.

  
\_\_\_\_\_  
C. Evans Poston, Jr., Commissioner of the Revenue

  
\_\_\_\_\_  
Bernard Pishko, City Attorney

  
\_\_\_\_\_  
Date  
  
\_\_\_\_\_  
Date